

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AAPER ALCOHOL & CHEMICAL CO 1101 ISAAC SHELBY DR SHELBYVILLE, KY 40065	3077	Secured: Priority: Administrative: Unsecured: \$934.36 Total: \$934.36	04/28/2006	DELPHI CORPORATION (05-44481)
ACCUSORT SYSTEMS INC 511 SCHOOL HOUSE RD TELFORD, PA 18969-1196	3762	Secured: Priority: Administrative: Unsecured: \$1,592.48 Total: \$1,592.48	05/01/2006	DELPHI CORPORATION (05-44481)
AEF ATELIERS D EMBOUTISSAGE DE FAULQUEMONT S A R L ZONE INDUSTRIELLE RUE DR DIETER HUNDT NIETZER & HAUSLER ALLEE 40 HEILBRONN, 74072 GERMANY	8251	Secured: Priority: Administrative: Unsecured: \$233,170.30 Total: \$233,170.30	06/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
AEROTECH LABORATORIES INC 4101 SHUFFEL DR NW NORTH CANTON, OH 44720	9014	Secured: Priority: Administrative: Unsecured: \$390.00 Total: \$390.00	07/05/2006	DELPHI CORPORATION (05-44481)
AFFILIATED STEAM EQUIPMENT CO 12424 S LOMBARD AVE ALSIP, IL 60803	3828	Secured: Priority: Administrative: Unsecured: \$4,550.00 Total: \$4,550.00	05/01/2006	DELPHI CORPORATION (05-44481)
AGILENT TECHNOLOGIES INC 3750 BROOKSIDE PARKWAY ALPHARETTA, GA 30022	8390	Secured: Priority: Administrative: Unsecured: \$819.54 Total: \$819.54	06/22/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
AH SYSTEMS INC 9710 COZYCROFT AVE CHATSWORTH, CA 91311	3781	Secured: Priority: \$96.40 Administrative: Unsecured: Total: \$96.40	05/01/2006	DELPHI CORPORATION (05-44481)
AIRPOT CORPORATION 35 LOIS ST NORWALK, CT 06851-4405	2937	Secured: Priority: Administrative: Unsecured: \$1,257.70 Total: \$1,257.70	04/27/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)

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AKROCHEM CORPORATION 255 FOUNTAIN ST AKRON, OH 44304	638	Secured: Priority: Administrative: Unsecured: \$289.72 Total: \$289.72	11/17/2005	DELPHI CORPORATION (05-44481)
AKRON TESTING LABORATORY AND WELDING SCHOOL 1171 WOOSTER RD N BARBERTON, OH 44203	2967	Secured: Priority: Administrative: Unsecured: \$490.00 Total: \$490.00	04/27/2006	DELPHI CORPORATION (05-44481)
ALABAMA POWER COMPANY PO BOX 12465 BIRMINGHAM, AL 35202-2465	1349	Secured: Priority: Administrative: Unsecured: \$22.38 Total: \$22.38	12/28/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ALAMEDA COUNTY TAX COLLECTOR 1221 OAK STREET ROOM 131 OAKLAND, CA 94612	9972	Secured: \$1,846.09 Priority: Administrative: Unsecured: Total: \$1,846.09	07/20/2006	DELPHI CORPORATION (05-44481)
AMERICAN LAUBSCHER CORPORATION ALC BUILDING 80 FINN COURT FARMINGDALE, NY 11735	6628	Secured: Priority: Administrative: Unsecured: \$549.80 Total: \$549.80	05/23/2006	DELPHI CORPORATION (05-44481)
ARKANSAS INDUSTRIAL MACHINERY INC 3804 N NONA NORTH LITTLE ROCK, AR 72118	392	Secured: Priority: Administrative: Unsecured: \$455.26 Total: \$455.26	11/07/2005	DELPHI CORPORATION (05-44481)
ASCO SCIENTIFIC INC ASCO VALVE INC 50 HANOVER RD FLORHAM PK, NJ 07932	3049	Secured: Priority: Administrative: Unsecured: \$253.75 Total: \$253.75	04/28/2006	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION (05-44511)
ASHWORTH BROS INC ADDCHG 1016 222 MILLIKEN BLVD STE 7 FALL RIVER, MA 02721	7743	Secured: Priority: Administrative: Unsecured: \$3,751.20 Total: \$3,751.20	06/09/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

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ASIAN PACIFIC AMERICAN CHAMBER OF COMMERCE 255 REX BLVD AUBURN HILLS, MI 48326	12240	Secured: Priority: Administrative: Unsecured: \$5,000.00 Total: \$5,000.00	07/28/2006	DELPHI CORPORATION (05-44481)
ASSOCIATED BAG CO 400 W BODEN ST MILWAUKEE, WI 53207	487	Secured: Priority: Administrative: Unsecured: \$87.38 Total: \$87.38	11/10/2005	DELPHI CORPORATION (05-44481)
AT ABATEMENT SERVICES INC 4915 STILWELL KANSAS CITY, MO 64120	14068	Secured: Priority: Administrative: Unsecured: \$28,365.02 Total: \$28,365.02	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ATHENA PROTECTIVE COATINGS INC 2695 SLOUGH ST MISSISSAUGA, ON L4T 1G2 CANADA	63	Secured: Priority: Administrative: Unsecured: \$162,950.97 Total: \$162,950.97	10/20/2005	DELPHI CORPORATION (05-44481)
AUTOMATION CONSULTANTS INC 4491 FOSKUHL RD FLOYDS KNOBS, IN 47119	3952	Secured: Priority: Administrative: Unsecured: \$1,803.00 Total: \$1,803.00	05/01/2006	DELPHI CORPORATION (05-44481)
AVIANT GROUP LLC 38W210 HENRICKSEN RD ST CHARLES, IL 60175	771	Secured: Priority: \$1,528.12 Administrative: Unsecured: Total: \$1,528.12	11/22/2005	DELPHI CORPORATION (05-44481)
BAKER & HOSTETLER LLP 3200 NATIONAL CITY CENTER 1900 EAST NINTH STREET CLEVELAND, OH 44114-3485	5875	Secured: Priority: Administrative: Unsecured: \$1,237.64 Total: \$1,237.64	05/15/2006	DELPHI CORPORATION (05-44481)
BARNES NURSERY & GARDEN CENTER 3511 W CLEVELAND RD HURON, OH 44839-102	5729	Secured: Priority: Administrative: Unsecured: \$909.96 Total: \$909.96	05/12/2006	DELPHI CORPORATION (05-44481)

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BARNHART CRANE & RIGGING CO 1701 DUNN AVE MEMPHIS, TN 38106	2125	Secured: Priority: Administrative: Unsecured: \$2,480.00 Total: \$2,480.00	02/27/2006	DELPHI CORPORATION (05-44481)
BATSON MACHINING AND LUBRICATION 400 SMITH ST SULPHUR ROCK, AR 72579	13557	Secured: Priority: Administrative: Unsecured: \$2,034.56 Total: \$2,034.56	07/31/2006	DELPHI CORPORATION (05-44481)
BATTERY SALES & SERVICE BDC 967 E BROOKS RD MEMPHIS, TN 38116-3124	8147	Secured: Priority: Administrative: Unsecured: \$2,362.50 Total: \$2,362.50	06/19/2006	DELPHI CORPORATION (05-44481)
BATZNER PEST MANAGEMENT INC 16948 W VICTOR RD NEW BERLIN, WI 53151	4185	Secured: Priority: Administrative: Unsecured: \$436.00 Total: \$436.00	05/01/2006	DELPHI CORPORATION (05-44481)
BAY LANDSCAPING 1630 BOUTELL RD ESSEXVILLE, MI 48732	5031	Secured: Priority: Administrative: Unsecured: \$805.00 Total: \$805.00	05/08/2006	DELPHI CORPORATION (05-44481)
BEACH MFG CO PO BOX 129 118 N HAMPTON RD DONNELSVILLE, OH 45319	2921	Secured: Priority: Administrative: Unsecured: \$1,864.25 Total: \$1,864.25	04/27/2006	DELPHI CORPORATION (05-44481)
BEAD INDUSTRIES INC 11 CASCADE BLVD MILFORD, CT 06460	3202	Secured: Priority: Administrative: Unsecured: \$1,201.00 Total: \$1,201.00	04/28/2006	DELPHI CORPORATION (05-44481)
BENZ OIL BIN NO 53141 MILWAUKEE, WI 53288	3868	Secured: Priority: Administrative: Unsecured: \$59.28 Total: \$59.28	05/01/2006	DELPHI CORPORATION (05-44481)

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BEST AIRE INC DIV OF AMS 3648 ROCKLAND CIRCLE KS FROM 193711934 MILLBURY, OH 43447-9804	6522	Secured: Priority: Administrative: Unsecured: \$4,406.28 Total: \$4,406.28	05/22/2006	DELPHI CORPORATION (05-44481)
BEST PLUMBING SPECIALTIES INC BEST PLUMBING SPECIALTIES 1306 BAILES LN FREDERICK, MD 21701	4403	Secured: Priority: Administrative: Unsecured: \$120.28 Total: \$120.28	05/02/2006	DELPHI CORPORATION (05-44481)
BIRDSALL TOOL & GAGE CO 24735 CRESTVIEW COURT FARMINGTON HILLS, MI 48331-1395	3846	Secured: Priority: Administrative: Unsecured: \$2,544.00 Total: \$2,544.00	05/01/2006	DELPHI CORPORATION (05-44481)
BLUE WATER AUTOMOTIVE SYSTEMS INC 1515 BUSHAW HWY MARYSVILLE, MI 48040-1754	14053	Secured: Priority: Administrative: Unsecured: \$1,384.68 Total: \$1,384.68	07/27/2006	DELPHI CORPORATION (05-44481)
BLUE WATER AUTOMOTIVE SYSTEMS INC FMLY BLUE WATER PLASTICS INC 1515 BUSHAW HWY MARYSVILLE, MI 48040-0129	11261	Secured: Priority: Administrative: Unsecured: \$4,080.00 Total: \$4,080.00	07/27/2006	DELPHI CORPORATION (05-44481)
BOND HOLDINGS INC INDYSHRED 8746 E 33RD ST INDIANAPOLIS, IN 46226	5079	Secured: Priority: Administrative: Unsecured: \$675.00 Total: \$675.00	05/08/2006	DELPHI CORPORATION (05-44481)
BOVIS LEND LEASE PROJECTS SHA 20 F NO 1325 HUAIHAI M RD SHANGHAI, 200031 CHINA	5897	Secured: Priority: Administrative: Unsecured: \$2,000.00 Total: \$2,000.00	05/15/2006	DELPHI CORPORATION (05-44481)
BROOKFIELD ENGINEERING LABS IN 11 COMMERCE BLVD MIDDLEBORO, MA 023461031	4280	Secured: Priority: Administrative: Unsecured: \$242.30 Total: \$242.30	05/01/2006	DELPHI CORPORATION (05-44481)

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BROOKS ARMORED CAR SERVICE INC 4200 GOVERNOR PRINTZ BLVD WILMINGTON, DE 19899	8982	Secured: Priority: Administrative: Unsecured: \$462.59 Total: \$462.59	07/05/2006	DELPHI CORPORATION (05-44481)
BROOKS E J CO INC PO BOX 15018 NEWARK, NJ 07192	6279	Secured: Priority: Administrative: Unsecured: \$772.62 Total: \$772.62	05/18/2006	DELPHI CORPORATION (05-44481)
BROOKS INSTRUMENTS 12001 TECHNOLOGY DRIVE AB03 EDEN PRAIRIE, MN 55344	13497	Secured: Priority: Administrative: Unsecured: \$3,450.00 Total: \$3,450.00	07/24/2006	DELPHI CORPORATION (05-44481)
BROWNING FERRIS INDUSTRIES INC SANDUSKY DISTRICT 4005 TIFFIN AVE SANDUSKY, OH 44870	2915	Secured: Priority: Administrative: Unsecured: \$320.05 Total: \$320.05	04/27/2006	DELPHI CORPORATION (05-44481)
BUCKNER BARRELS SALES CORP PO BOX 889 SPRINGVILLE, AL 35146	4404	Secured: Priority: Administrative: Unsecured: \$1,095.50 Total: \$1,095.50	05/02/2006	DELPHI CORPORATION (05-44481)
BUREAU OF CONSTRUCTION CODES PO BOX 30255 LANSING, MI 48909	6656	Secured: Priority: Administrative: Unsecured: \$25.00 Total: \$25.00	05/23/2006	DELPHI CORPORATION (05-44481)
BY PAS OF TOLEDO 6646 FREMONT PIKE ADD CHG 5 97 PERRYSBURG, OH 43551	5434	Secured: Priority: Administrative: Unsecured: \$779.62 Total: \$779.62	05/10/2006	DELPHI CORPORATION (05-44481)
C A LITZLER CO INC 4800 WEST 160TH ST CLEVELAND, OH 44135	6811	Secured: Priority: Administrative: Unsecured: \$2,590.00 Total: \$2,590.00	05/25/2006	DELPHI CORPORATION (05-44481)

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CALCO LTD 960 MUIRFIELD DR HANOVER PK, IL 60133	7095	Secured: Priority: Administrative: Unsecured: \$109.10 Total: \$109.10	05/30/2006	DELPHI CORPORATION (05-44481)
CAPITAL DIE & MANUFACTURING CO 10150 CAPITAL ST OAK PK, MI 48237-3104	9133	Secured: Priority: Administrative: Unsecured: \$2,200.00 Total: \$2,200.00	07/10/2006	DELPHI CORPORATION (05-44481)
CARAUSTAR CUSTOM PACKAGING GROUP INC PO BOX 115 AUSTELL, GA 30168-0115	1347	Secured: Priority: Administrative: Unsecured: \$122.95 Total: \$122.95	12/28/2005	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
CARAUSTAR INDUSTRIAL & CONSUMER PRODUCTS GROUP INC PO BOX 115 AUSTELL, GA 30168-0115	1346	Secured: Priority: Administrative: Unsecured: \$1,606.18 Total: \$1,606.18	12/28/2005	DELPHI CORPORATION (05-44481)
CARROLL CONTAINER CORP 2409 W 2ND ST MARION, IN 46852	7135	Secured: Priority: Administrative: Unsecured: \$555.83 Total: \$555.83	05/30/2006	DELPHI CORPORATION (05-44481)
CATAWBA CO NC CATAWBA CO TAX COLLECTOR PO BOX 368 NEWTON, NC 28658	9259	Secured: Priority: Administrative: \$9,505.09 Unsecured: Total: \$9,505.09	07/10/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CENTRAL MERCANTILE COLLECTION SERVICES DBA CMCS INC 822 E GRAND RIVER AVE BRIGHTON, MI 48116	131	Secured: Priority: Administrative: Unsecured: \$1,237.27 Total: \$1,237.27	10/26/2005	DELPHI CORPORATION (05-44481)
CHAMBERS GASKET & MFG CO INC 4701 W RICE ST CHICAGO, IL 60651	103	Secured: Priority: \$1,448.33 Administrative: Unsecured: Total: \$1,448.33	10/25/2005	DELPHI CORPORATION (05-44481)

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CHARLES F ROBINSON BOX 91508 MOBILE, AL 36691-1508	4297	Secured: Priority: Administrative: Unsecured: \$2,826.52 Total: \$2,826.52	05/01/2006	DELPHI CORPORATION (05-44481)
CHEMPOINT COM 13727 COLLECTIONS CENTER DR CHICAGO, IL 60693-0137	659	Secured: Priority: Administrative: Unsecured: \$992.77 Total: \$992.77	11/18/2005	DELPHI CORPORATION (05-44481)
CHESTER INC PO BOX 2237 VALPARAISO, IN 46384-2237	4283	Secured: Priority: Administrative: Unsecured: \$2,097.46 Total: \$2,097.46	05/01/2006	DELPHI CORPORATION (05-44481)
CHRIS HUGHES OKALOOSA COUNTY TAX COLLECTOR PO BOX 1390 PENSACOLA, FL 32591-1390	2564	Secured: \$0.00 Priority: Administrative: Unsecured: Total: \$0.00	04/05/2006	DELPHI CORPORATION (05-44481)
CITIBANK USA N A 4300 WESTOWN PKWY W DES MOINES, IA 50266	843	Secured: Priority: Administrative: Unsecured: \$405.91 Total: \$405.91	11/21/2005	DELPHI CONNECTION SYSTEMS (05-44624)
CITY AND COUNTY OF DENVER TREASURY MCNICHOLS CIVIC CTR BLDG 144 W COLFAX AVE ROOM 384 DENVER, CO 80202-5391	752	Secured: Priority: \$19.50 Administrative: Unsecured: Total: \$19.50	11/21/2005	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
CITY OF ADRIAN 100 E CHURCH ST ADRIAN, MI 49221	2107	Secured: \$315.00 Priority: Administrative: Unsecured: Total: \$315.00	02/23/2006	DELPHI CORPORATION (05-44481)
CITY OF WARREN OHIO ENGINEERING DEPARTMENT 391 MAHONING AVE NW WARREN, OH 44483	405	Secured: Priority: Administrative: Unsecured: \$1.00 Total: \$1.00	11/07/2005	DELPHI CORPORATION (05-44481)

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CLAYTON INDUSTRIES PO BOX 5530 EL MONTE, CA 91734-1530	3057	Secured: Priority: Administrative: Unsecured: \$1,633.80 Total: \$1,633.80	04/28/2006	DELPHI CORPORATION (05-44481)
CLOVER SYSTEMS 26241 ENTERPRISE CT LAKE FOREST, CA 92630	5057	Secured: Priority: Administrative: Unsecured: \$295.00 Total: \$295.00	05/08/2006	DELPHI CORPORATION (05-44481)
COFACE NORTH AMERICA INC AS AGENT FOR PACKAGING INTEGRITY INC PO BOX 2102 CRANBURY, NJ 08512	1942	Secured: Priority: Administrative: Unsecured: \$292.88 Total: \$292.88	02/14/2006	DELPHI CORPORATION (05-44481)
COMMONWEALTH OF KENTUCKY DEPARTMENT OF REVENUE KENTUCKY DEPARTMENT OF REVENUE 100 FAIR OAKS 5TH FL PO BOX 491 FRANKFORT, KY 40602-0491	140	Secured: Priority: \$31,270.24 Administrative: Unsecured: \$13,605.57 Total: \$44,875.81	10/27/2005	DELPHI CORPORATION (05-44481)
COMPLETE SYSTEM DESIGN INC 4023 OLD US 23 STE 104 BRIGHTON, MI 48144	4718	Secured: Priority: Administrative: Unsecured: \$760.00 Total: \$760.00	05/04/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
COMPREHENSIVE EYE CARE 509 E BLUE STARR DR CLAREMORE, OK 74017	5144	Secured: Priority: Administrative: Unsecured: \$954.00 Total: \$954.00	05/08/2006	DELPHI CORPORATION (05-44481)
CONNELL LP DANLY DIE SET DIV 6779 ENGLE RD STE F MIDDLEBURG HEIGHTS, OH 44104	10980	Secured: Priority: Administrative: Unsecured: \$318.00 Total: \$318.00	07/27/2006	DELPHI CORPORATION (05-44481)
CONTROLLED ENVIRONMENT EQUIPMENT LTD W309 S4860 COMMERCIAL DR NORTH PRAIRIE, WI 53153	5103	Secured: Priority: Administrative: Unsecured: \$80.59 Total: \$80.59	05/08/2006	DELPHI CORPORATION (05-44481)

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COPPERFIELD LLC 1115 W PLYMOUTH BREMEN, IN 46506	5689	Secured: Priority: Administrative: Unsecured: \$3,020.02 Total: \$3,020.02	05/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
CORPORATE CONSULTING SERVICE 221 BEAVER ST AKRON, OH 44304	4225	Secured: Priority: \$100.00 Administrative: Unsecured: Total: \$100.00	05/01/2006	DELPHI CORPORATION (05-44481)
CORPORATE CONSULTING SERVICE 221 BEAVER ST AKRON, OH 44304	5561	Secured: Priority: \$32.59 Administrative: Unsecured: Total: \$32.59	05/10/2006	DELPHI CORPORATION (05-44481)
COSMOS NORTH AMERICA 11415 WEST LAKESHORE DR CARMEL, IN 46033	3309	Secured: Priority: Administrative: Unsecured: \$1,200.00 Total: \$1,200.00	04/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
COTTERMAN COMPANY 130 SELTZER RD LEXINGTON, MI 48422	2574	Secured: Priority: Administrative: Unsecured: \$2,548.00 Total: \$2,548.00	04/06/2006	DELPHI CORPORATION (05-44481)
DATA CHEM LABORATORIES INC 4388 GLENDALE MILFORD RD CINCINNATI, OH 44242-3706	6814	Secured: Priority: Administrative: Unsecured: \$48.00 Total: \$48.00	05/25/2006	DELPHI CORPORATION (05-44481)
DEALER AUTOMOTIVE SERVICES 1102 5TH ST S HOPKINS, MN 55343-7837	3211	Secured: Priority: Administrative: Unsecured: \$543.76 Total: \$543.76	04/28/2006	DELPHI CORPORATION (05-44481)
DEBT ACQUISITION COMPANY OF AMERICA V LLC 1565 HOTEL CIRCLE S STE 310 SAN DIEGO, CA 92108	5262	Secured: Priority: Administrative: Unsecured: \$305.48 Total: \$305.48	05/08/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

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DEK INTERNATIONAL GMBH 2225 RINGWOOD AVE SAN JOSE, CA 95131	1016	Secured: Priority: Administrative: Unsecured: \$19.25 Total: \$19.25	12/06/2005	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
DELTA CONTROL INC EFT 2532 NORDIC RD DAYTON, OH 45414	10033	Secured: Priority: Administrative: Unsecured: \$95.00 Total: \$95.00	07/20/2006	DELPHI CORPORATION (05-44481)
DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE 290 BROADWAY 5TH FL NEW YORK, NY 10007	12127	Secured: \$10,150.00 Priority: Administrative: Unsecured: \$11,688.75 Total: \$21,838.75	07/28/2006	DELPHI CORPORATION (05-44481)
DESCO INDUSTRIES INC 3651 WALNUT AVE CHINO, CA 91710	3961	Secured: Priority: Administrative: Unsecured: \$111.80 Total: \$111.80	05/01/2006	DELPHI CORPORATION (05-44481)
DETROIT ELEVATOR CO 2121 BURDETTE FERNDAL, MI 48220	6431	Secured: Priority: Administrative: Unsecured: \$111.39 Total: \$111.39	05/22/2006	DELPHI CORPORATION (05-44481)
DEWITT PACKAGING CORP 5080 KRAFT AVE S E GRAND RAPIDS, MI 49512	3121	Secured: Priority: Administrative: Unsecured: \$742.98 Total: \$742.98	04/28/2006	DELPHI CORPORATION (05-44481)
DIEFFENBACHER MASCHINENFABRIK J GMBH & CO HEILBRONNER STRABE D 75031 EPPINGENGERMANY	8669	Secured: Priority: \$4,388.17 Administrative: Unsecured: Total: \$4,388.17	06/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DIVERSIFIED MANUFACTURING INC PO BOX 472 LOCKPORT, NY 14095-0472	5750	Secured: Priority: Administrative: Unsecured: \$823.62 Total: \$823.62	05/12/2006	DELPHI CORPORATION (05-44481)

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DRAGUN CORPORATION 30445 NORTHWESTERN HWY NO 260 FARMINGTON HILLS, MI 48334	2358	Secured: Priority: Administrative: Unsecured: \$3,012.99 Total: \$3,012.99	03/22/2006	DELPHI CORPORATION (05-44481)
DRIVE SOURCE INTERNATIONAL INC PO BOX 0361 STURTEVANT, WI 53177	5865	Secured: Priority: Administrative: Unsecured: \$820.21 Total: \$820.21	05/15/2006	DELPHI CORPORATION (05-44481)
DU CO CERAMICS CO PO BOX 568 SAXONBURG, PA 16056	2829	Secured: Priority: Administrative: Unsecured: \$2,649.99 Total: \$2,649.99	04/26/2006	DELPHI CORPORATION (05-44481)
DUN & BRADSTREET PO BOX 5126 TIMONIUM, MD 21094	15666	Secured: Priority: Administrative: Unsecured: \$27.30 Total: \$27.30	07/31/2006	DELPHI CONNECTION SYSTEMS (05-44624)
EAGLE ENGINEERING & SUPPLY CO 101 INDUSTRIAL HWY ALPENA, MI 49707-8153	3115	Secured: Priority: Administrative: Unsecured: \$226.67 Total: \$226.67	04/28/2006	DELPHI CORPORATION (05-44481)
EAST PENN MANUFACTURING COMPANY INC PO BOX 147 DEKA RD LYON STATION, PA 19536-0147	4885	Secured: Priority: Administrative: Unsecured: \$35,123.73 Total: \$35,123.73	05/05/2006	DELPHI CORPORATION (05-44481)
EASTERN ELECTRONICS INC 180 ESSEX HACKENSACK, NJ 07601	3776	Secured: Priority: Administrative: Unsecured: \$780.72 Total: \$780.72	05/01/2006	DELPHI CORPORATION (05-44481)
EASTMAN FIRE PROTECTION 1450 SOUTER DR TROY, MI 48083	396	Secured: Priority: Administrative: Unsecured: \$138.06 Total: \$138.06	11/07/2005	DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623)

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ELDEC INDUCTION USA INC 3355 BALD MOUNTAIN RD UNIT 30 AUBURN HILLS, MI 48326	13525	Secured: Priority: Administrative: Unsecured: \$130,000.00 Total: \$130,000.00	07/31/2006	DELPHI TECHNOLOGIES, INC (05-44554)
ELECTRO RENT CORPORATION 6060 SEPULVEDA BLVD VAN NUYS, CA 91411	4897	Secured: Priority: Administrative: Unsecured: \$3,104.61 Total: \$3,104.61	05/05/2006	DELPHI CORPORATION (05-44481)
ENCO MANUFACTURING COMPANY INC PO BOX 357 FARMINGDALE, NY 11735	9501	Secured: Priority: Administrative: Unsecured: \$72.19 Total: \$72.19	07/14/2006	DELPHI CORPORATION (05-44481)
ENCO MANUFACTURING COMPANY INC PO BOX 357 FARMINGDALE, NY 11735	9412	Secured: Priority: Administrative: Unsecured: \$84.81 Total: \$84.81	07/13/2006	DELPHI CORPORATION (05-44481)
ENCO MANUFACTURING COMPANY INC PO BOX 357 FARMINGDALE, NY 11735	9411	Secured: Priority: Administrative: Unsecured: \$414.02 Total: \$414.02	07/13/2006	DELPHI CORPORATION (05-44481)
ENPROTECH MECHANICAL SERVICES 2200 OLDS AVE LANSING, MI 48915-1054	6686	Secured: Priority: Administrative: Unsecured: \$210.00 Total: \$210.00	05/23/2006	DELPHI CORPORATION (05-44481)
ENTERPRISE LEASING CO OF INDIANAPOLIS ENTERPRISE RENT A CAR 9799 ENTERPRISE DR INDIANAPOLIS, IN 46280	10160	Secured: Priority: Administrative: Unsecured: \$234.00 Total: \$234.00	07/21/2006	DELPHI CORPORATION (05-44481)
ERIKS CHEVROLET INC 1800 US HWY 31 BYPASS S KOKOMO, IN 46902-2403	5291	Secured: Priority: Administrative: Unsecured: \$2,101.05 Total: \$2,101.05	05/08/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
EVANS ANALYTICAL GROUP FORMERLY CHARLES EVAN & ASSOCIATES EVANS PAI 810 KIFER RD SUNNYVALE, CA 94086	3750	Secured: Priority: \$3,875.00 Administrative: Unsecured: Total: \$3,875.00	05/01/2006	DELPHI CORPORATION (05-44481)
EVERYBODY'S INC EVERYBODY'S WORKPLACE SOLUTION 5225 SPRINGBORO PIKE DAYTON, OH 45439	4034	Secured: Priority: Administrative: Unsecured: \$4,585.00 Total: \$4,585.00	05/01/2006	DELPHI CORPORATION (05-44481)
EX TECH PLASTICS INC 11413 BURLINGTON RD RICHMOND, IL 60071	4156	Secured: Priority: Administrative: Unsecured: \$1,264.97 Total: \$1,264.97	05/01/2006	DELPHI CORPORATION (05-44481)
EXPONENT ENVIRONMENTAL GROUP INC 15375 S E 30TH PL STE 250 BELLEVUE, WA 98007	395	Secured: Priority: Administrative: Unsecured: \$195.50 Total: \$195.50	11/07/2005	DELPHI CORPORATION (05-44481)
FASTEST INC 2315 HAMPDEN AVE ST PAUL, MN 55114	2998	Secured: Priority: Administrative: Unsecured: \$319.50 Total: \$319.50	04/27/2006	DELPHI CORPORATION (05-44481)
FASTEST INC 2315 HAMPDEN AVE. ST PAUL, MN 55114	2999	Secured: Priority: Administrative: Unsecured: \$4.00 Total: \$4.00	04/27/2006	DELPHI CORPORATION (05-44481)
FEEDER AUTOMATION SYSTEMS INC 5251 N M 33 HWY CHEBOYGAN, MI 49721	1305	Secured: Priority: Administrative: Unsecured: \$1,052.00 Total: \$1,052.00	12/27/2005	DELPHI CORPORATION (05-44481)
FIRE FIGHTER SALES AND SVC INC 3015 MADISON AVE SE GRAND RAPIDS, MI 49548	5276	Secured: Priority: Administrative: Unsecured: \$250.00 Total: \$250.00	05/08/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
FLANNERS AUDIO & VIDEO INC 16271 W LINCOLN AVE NEW BERLIN, WI 53151-2834	6042	Secured: Priority: Administrative: Unsecured: \$245.00 Total: \$245.00	05/16/2006	DELPHI CORPORATION (05-44481)
FLUKE BIOMEDICAL LLC 22865 NETWORK PL CHICAGO, IL 60673-1228	11220	Secured: Priority: Administrative: Unsecured: \$1,574.01 Total: \$1,574.01	07/26/2006	DELPHI CORPORATION (05-44481)
FORBES DISTRIBUTING CO INC FORBES ELECTRONICS 1522 5TH AVE SE DECATUR, AL 35601-4912	10460	Secured: Priority: Administrative: Unsecured: \$304.52 Total: \$304.52	07/24/2006	DELPHI CORPORATION (05-44481)
FRANBILT INC 6746 AKRON RD LOCKPORT, NY 14094-5317	1921	Secured: Priority: Administrative: Unsecured: \$2,000.00 Total: \$2,000.00	02/08/2006	DELPHI CORPORATION (05-44481)
FRANK E IRISH INC 6701 ENGLISH AVE PO BOX 19029 INDIANAPOLIS, IN 46219	1225	Secured: Priority: Administrative: Unsecured: \$3,054.00 Total: \$3,054.00	12/21/2005	DELPHI CORPORATION (05-44481)
FRANK P EMERY 7484 GOLDENROD MENTOR OT LAK, OH 44060-3348	4758	Secured: Priority: Administrative: Unsecured: \$3,158.50 Total: \$3,158.50	05/04/2006	DELPHI CORPORATION (05-44481)
FREDERICKS COMPANY TELEVAC IS A DIVISION OF 2400 PHILMONT AVE HUNTINGDON VALLEY, PA 19006	3136	Secured: Priority: Administrative: Unsecured: \$3,062.95 Total: \$3,062.95	04/28/2006	DELPHI CORPORATION (05-44481)
GARD SPECIALISTS CO PO BOX 157 EAGLE RIVER, WI 54521	3423	Secured: Priority: Administrative: Unsecured: \$721.41 Total: \$721.41	05/01/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
GE ENERGY SERVICES 2 CORPORATE DR PO BOX 861 SHELTON, CT 06484-0861	9768	Secured: Priority: \$347.89 Administrative: Unsecured: Total: \$347.89	07/18/2006	DELPHI CORPORATION (05-44481)
GENERAL MACHINERY CO INC EFT ADDR 11 98 921 1ST AVE N PO BOX 606 BIRMINGHAM, AL 35201	3643	Secured: Priority: Administrative: Unsecured: \$2,019.41 Total: \$2,019.41	05/01/2006	DELPHI CORPORATION (05-44481)
GEORGE INSTRUMENT COMPANY 4949 DELEMERE ROYAL OAK, MI 48073	3376	Secured: Priority: Administrative: Unsecured: \$95.00 Total: \$95.00	04/28/2006	DELPHI CORPORATION (05-44481)
GES EXPOSITION SERVICES INC 950 GRIER DR LAS VEGAS, NV 89119	5872	Secured: Priority: Administrative: Unsecured: \$164.43 Total: \$164.43	05/15/2006	DELPHI CORPORATION (05-44481)
GESIPA FASTENERS USA INC 3150 US HIGHWAY 1 STE 310 LAWRENCEVILLE, NJ 08648	5216	Secured: Priority: Administrative: Unsecured: \$527.94 Total: \$527.94	05/08/2006	DELPHI CORPORATION (05-44481)
GLEASON CUTTING TOOLS CORP 1351 WINDSOR RD LOVES PK, IL 61111	3930	Secured: Priority: Administrative: Unsecured: \$2,133.00 Total: \$2,133.00	05/01/2006	DELPHI CORPORATION (05-44481)
GLOBAL TESTING SERVICES INC 604 ALBANY DR KOKOMO, IN 46902	3123	Secured: Priority: Administrative: Unsecured: \$2,975.00 Total: \$2,975.00	04/28/2006	DELPHI CORPORATION (05-44481)
GOSIGER INC EFT FMLY GOSIGER MACHINE TOOLS 108 MCDONOUGH ST DAYTON, OH 45402	8151	Secured: Priority: Administrative: Unsecured: \$2,335.30 Total: \$2,335.30	06/19/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
GRAND RIVER EMERGENCY MED GRP PO BOX Q GRAND RAPIDS, MI 49501	923	Secured: Priority: Administrative: Unsecured: \$349.00 Total: \$349.00	11/29/2005	DELPHI CORPORATION (05-44481)
GRAPHITE ELECTRODES LTD DRESCO MACHINING SERVICE CENTE 1311 N SHERMAN ST BAY CITY, MI 48708	4024	Secured: Priority: Administrative: Unsecured: \$1,650.00 Total: \$1,650.00	05/01/2006	DELPHI CORPORATION (05-44481)
GWINN & ROBY 4100 RENAISSANCE TWR 1201 ELM ST DALLAS, TX 75270	8003	Secured: Priority: Administrative: Unsecured: \$3,343.65 Total: \$3,343.65	06/15/2006	DELPHI CORPORATION (05-44481)
H C STARCK INC 45 INDUSTRIAL PL NEWTON, MA 02461	8092	Secured: Priority: Administrative: Unsecured: \$465.00 Total: \$465.00	06/16/2006	DELPHI CORPORATION (05-44481)
HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	10412	Secured: Priority: Administrative: Unsecured: \$1,155.26 Total: \$1,155.26	07/24/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HARPER GROVES INC DBA PRIME LIME SERVICES INC 13311 SPRUCE ST SOUTHGATE, MI 48195	5347	Secured: Priority: Administrative: Unsecured: \$1,696.00 Total: \$1,696.00	05/08/2006	DELPHI CORPORATION (05-44481)
HATCH GRINDING WHEELS 13001 S BROADWAY LOS ANGELES, CA 90061	3008	Secured: Priority: Administrative: Unsecured: \$2,033.70 Total: \$2,033.70	04/27/2006	DELPHI CORPORATION (05-44481)
HEALTHCARE TECHNOLOGIES OF MID MI INC PO BOX 315 SWARTZ CREEK, MI 48473	2176	Secured: Priority: \$359.00 Administrative: Unsecured: Total: \$359.00	03/03/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
HENNESSEY CAPITAL SOLUTIONS HENNESSEY CAPITAL FUNDING CORP ASSIGNEE POOLEY INC PO BOX 673305 DETROIT, MI 48267-3305	15351	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HERSH PACKING AND RUBBER CO EFT 312 HIGH ST CANAL WINCHESTER, OH 43110	7953	Secured: Priority: Administrative: Unsecured: \$436.48 Total: \$436.48	06/13/2006	DELPHI CORPORATION (05-44481)
HI TECH SOFTWARE 6600 SILACCI WY GILROY, CA 95020	828	Secured: Priority: Administrative: Unsecured: \$950.00 Total: \$950.00	11/23/2005	DELPHI CORPORATION (05-44481)
HI TECMETAL GROUP PO BOX 931406 CLEVELAND, OH 44193-0501	10159	Secured: Priority: Administrative: Unsecured: \$560.68 Total: \$560.68	07/21/2006	DELPHI CORPORATION (05-44481)
HORIZONS INC PANAM DIVISION 18531 S MILES RD CLEVELAND, OH 44128	219	Secured: Priority: Administrative: Unsecured: \$3,201.64 Total: \$3,201.64	10/31/2005	DELPHI CORPORATION (05-44481)
HUGHES CORP WESCHLER INSTRUMENTS 16900 FOLTZ INO PKWY STRONGVILLE, OH 44149	8952	Secured: Priority: Administrative: Unsecured: \$182.52 Total: \$182.52	07/05/2006	DELPHI CORPORATION (05-44481)
I T W DELTAR TEKFAST 21555 S HARLEM FRANKFORT, IL 60423	9564	Secured: Priority: Administrative: Unsecured: \$233.94 Total: \$233.94	07/17/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
ILLINOIS STATE TREASURER UNCLAIMED PROPERTY DIV PO BOX 19496 SPRINGFIELD, IL 62794-9496	14071	Secured: Priority: Administrative: Unsecured: \$1,000.00 Total: \$1,000.00	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
IMPRONOVA AB DRABERGSVAGEN 1 LINDOME, 437 35 SWEDEN	7917	Secured: Priority: \$2,841.00 Administrative: Unsecured: Total: \$2,841.00	06/13/2006	DELPHI CORPORATION (05-44481)
INDUSTRIAL ELECTRIC WIRE AND CABLE INC 5001 SOUTH TOWNE DR PO BOX 510908 NEW BERLIN, WI 53151-0908	9258	Secured: Priority: Administrative: Unsecured: \$1,809.08 Total: \$1,809.08	07/10/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ITT CANNON WEINSTADT 2881 EAST BAYARD STREET SENECA FALLS, NY 13148	1539	Secured: Priority: Administrative: Unsecured: \$2,593.36 Total: \$2,593.36	01/17/2006	DELPHI CORPORATION (05-44481)
JAMESTOWN PLASTIC INC PO BOX U 8806 HIGHLAND AVE BROCTON, NY 14716	8009	Secured: Priority: Administrative: Unsecured: \$1,900.00 Total: \$1,900.00	06/15/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
JEOL USA INC PO BOX 6043 PEABODY, MA 01960	2902	Secured: Priority: Administrative: Unsecured: \$1,104.00 Total: \$1,104.00	04/27/2006	DELPHI CORPORATION (05-44481)
JOHNSON EQUIPMENT COMPANY PO BOX 802009 DALLAS, TX 75380-2009	7566	Secured: Priority: Administrative: Unsecured: \$1,916.50 Total: \$1,916.50	06/06/2006	DELPHI CORPORATION (05-44481)
JOHNSON EQUIPMENT COMPANY PO BOX 802009 DALLAS, TX 75380-2009	7564	Secured: Priority: Administrative: Unsecured: \$844.36 Total: \$844.36	06/06/2006	DELPHI CORPORATION (05-44481)
JOHNSON EQUIPMENT COMPANY PO BOX 802009 DALLAS, TX 75380-2009	7565	Secured: Priority: Administrative: Unsecured: \$1,674.86 Total: \$1,674.86	06/06/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
JSJ CORP DAKE DIV 724 ROBBINS RD GRAND HAVEN, MI 49417	12106	Secured: Priority: Administrative: Unsecured: \$2,692.29 Total: \$2,692.29	07/28/2006	DELPHI CORPORATION (05-44481)
K D SUPPLY CORP 641 ERIE AVE N TONAWANDA, NY 14120	3002	Secured: Priority: Administrative: Unsecured: \$4,071.17 Total: \$4,071.17	04/27/2006	DELPHI CORPORATION (05-44481)
KAMATICS CORP 1330 BLUE HILLS AVE BLOOMFIELD, CT 06002-5303	3748	Secured: Priority: Administrative: Unsecured: \$109.83 Total: \$109.83	05/01/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
KAUTEX TEXTRON GMBH & CO KG KAUTEXSTRASSE 52 BONN, 53229 GERMANY	12139	Secured: Priority: Administrative: Unsecured: \$696.30 Total: \$696.30	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
KELBURN ENGINEERING COMPANY 851 INDUSTRIAL DR ELMHURST, IL 60126	3857	Secured: Priority: Administrative: Unsecured: \$1,075.34 Total: \$1,075.34	05/01/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
KENNEDY GROUP INC THE 38601 KENNEDY PKY WILLOUGHBY, OH 44094	4108	Secured: Priority: \$960.00 Administrative: Unsecured: Total: \$960.00	05/01/2006	DELPHI CORPORATION (05-44481)
KERLEY CORPORATION DBA GORDON KERLEY COMPANY 3508 OCEAN VIEW BLVD GLENDALE, CA 91208	4906	Secured: Priority: Administrative: Unsecured: \$423.80 Total: \$423.80	05/05/2006	DELPHI CONNECTION SYSTEMS (05-44624)
KINEQUIP INC EFT 365 OLD NIAGARA FALLS BLVD BUFFALO, NY 14228-1636	10873	Secured: Priority: Administrative: Unsecured: \$3,774.39 Total: \$3,774.39	07/25/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
KLEIN STEEL SERVICE OF WESTERN NEW YORK PO BOX 2207 BLASDELL, NY 14219-0407	6567	Secured: Priority: Administrative: Unsecured: \$1,595.00 Total: \$1,595.00	05/22/2006	DELPHI CORPORATION (05-44481)
KOESTER ASSOCIATES INC MADISON BLVD STE 7 CANASTOTA, NY 13032	5671	Secured: Priority: Administrative: Unsecured: \$360.00 Total: \$360.00	05/08/2006	DELPHI CORPORATION (05-44481)
KOESTER ASSOCIATES INC RR 5 BOX 620 CANASTOTA, NY 13032	5785	Secured: Priority: Administrative: Unsecured: \$360.00 Total: \$360.00	05/12/2006	DELPHI CORPORATION (05-44481)
KOKOKU RUBBER INC 1450 E AMERICAN LN STE 1545 SCHAUMBURG, IL 60173	1029	Secured: Priority: Administrative: Unsecured: \$3,981.52 Total: \$3,981.52	12/06/2005	DELPHI CORPORATION (05-44481)
KOREA SINTERED METAL CO LTD 29 10 BONRI RI NONGONG EUP DALSEONG GUN DAEGU CITY, 711855 KOREA, REPUBLIC OF	11314	Secured: Priority: Administrative: Unsecured: \$1,905.00 Total: \$1,905.00	07/27/2006	DELPHI CORPORATION (05-44481)
LAUREL MACHINE & FOUNDRY CO 810 FRONT ST LAUREL, MS 39440-3548	5619	Secured: Priority: Administrative: Unsecured: \$366.25 Total: \$366.25	05/11/2006	DELPHI CORPORATION (05-44481)
LAVEZZI MACHINE WORKS INC 999 REGIENCY DR GLENDALE HTS, IL 60139-2281	4946	Secured: Priority: Administrative: Unsecured: \$150.00 Total: \$150.00	05/05/2006	DELPHI CORPORATION (05-44481)
LAWRENCE ANGUS CONTROLS INC 275 COOPER AVE STE 105 TONAWANDA, NY 14150-6643	3041	Secured: Priority: Administrative: Unsecured: \$3,090.00 Total: \$3,090.00	04/28/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
LAWRENCE E KERR 5 BLUE MT RD OSWEGATCHIE, NY 13670-9745	6824	Secured: Priority: Administrative: Unsecured: \$3,500.00 Total: \$3,500.00	05/25/2006	DELPHI CORPORATION (05-44481)
LEE SPRING CO 1462 62ND ST BROOKLYN, NY 11219-5477	2971	Secured: Priority: Administrative: Unsecured: \$491.00 Total: \$491.00	04/27/2006	DELPHI CONNECTION SYSTEMS (05-44624)
LEE STEEL CORP 6400 VARNEY DETROIT, MI 48211	3132	Secured: Priority: Administrative: Unsecured: \$2,971.07 Total: \$2,971.07	04/28/2006	DELPHI CORPORATION (05-44481)
LINDSAY RW INC 581 ROCK BEACH RD ROCHESTER, NY 14617	4947	Secured: Priority: Administrative: Unsecured: \$91.87 Total: \$91.87	05/05/2006	DELPHI CORPORATION (05-44481)
LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	1993	Secured: Priority: Administrative: Unsecured: \$1,488.03 Total: \$1,488.03	02/14/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LOCK CITY SUPPLY INC PO BOX 481 LOCKPORT, NY 14094	5969	Secured: Priority: Administrative: Unsecured: \$1,223.60 Total: \$1,223.60	05/16/2006	DELPHI CORPORATION (05-44481)
LOGIC SOLUTIONS INC 2929 PLYMOUTH RD STE 207 ANN ARBOR, MI 48105	8283	Secured: Priority: Administrative: Unsecured: \$4,020.00 Total: \$4,020.00	06/20/2006	DELPHI CORPORATION (05-44481)
M & N PLASTICS 6450 DOBRY DR STERLING HEIGHTS, MI 48314	8913	Secured: Priority: Administrative: Unsecured: \$871.89 Total: \$871.89	07/05/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
MA BO DI BOSCHI SANDRO E C SNC VIA ENRICO MATTEI 84 22 BOLOGNA, 40133 ITALY	12382	Secured: Priority: Administrative: Unsecured: \$974.55 Total: \$974.55	07/28/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	1192	Secured: Priority: Administrative: Unsecured: \$136.00 Total: \$136.00	12/19/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	1191	Secured: Priority: Administrative: Unsecured: \$979.20 Total: \$979.20	12/19/2005	DELPHI CORPORATION (05-44481)
MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	1193	Secured: Priority: Administrative: Unsecured: \$1,485.86 Total: \$1,485.86	12/19/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MAPLE MOLD TECHNOLOGIES 1985 NORTHFIELD DR ROCHESTER HILLS, MI 48309	10856	Secured: Priority: Administrative: Unsecured: \$2,010.00 Total: \$2,010.00	07/25/2006	DELPHI CORPORATION (05-44481)
MASS PRECISION 2110 OAKLAND RD SAN JOSE, CA 95131	3970	Secured: Priority: Administrative: Unsecured: \$730.80 Total: \$730.80	05/01/2006	DELPHI CORPORATION (05-44481)
MATTHEWS INTERNATIONAL CORP 2 NORTSHORE CTR PITTSBURGH, PA 15212	4158	Secured: Priority: Administrative: Unsecured: \$418.00 Total: \$418.00	05/01/2006	DELPHI CORPORATION (05-44481)
MAWDI 601 VICKENS ST TONAWANDA, NY 14151	2428	Secured: Priority: Administrative: Unsecured: \$1,030.31 Total: \$1,030.31	03/28/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
MAXELL CORPORATION OF AMERICA 22 08 STATE ROUTE 208 103 FAIR LAWN, NJ 07410	6345	Secured: Priority: Administrative: Unsecured: \$1,200.00 Total: \$1,200.00	05/19/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
MAXON CORP 201 E 18TH ST MUNCIE, IN 47302-4199	3936	Secured: Priority: Administrative: Unsecured: \$2,418.00 Total: \$2,418.00	05/01/2006	DELPHI CORPORATION (05-44481)
MCNICHOLS COMPANY PO BOX 30300 RMT ADD CHG 1 01 TBK LTR TAMPA, FL 33630-3300	2891	Secured: Priority: Administrative: Unsecured: \$386.00 Total: \$386.00	04/27/2006	DELPHI CORPORATION (05-44481)
MCPC INC MIAMI COMPUTER PRODUCTS & CONS 21555 DRAKE RD CLEVELAND, OH 44149	9797	Secured: Priority: Administrative: Unsecured: \$1,888.64 Total: \$1,888.64	07/18/2006	DELPHI CORPORATION (05-44481)
MDO IMAGING ASSOCIATES 8316 RELIABLE PKWY CHICAGO, IL 60686	6711	Secured: Priority: Administrative: Unsecured: \$19.00 Total: \$19.00	05/23/2006	DELPHI CORPORATION (05-44481)
MELCO ENGRAVING INC EFT 1809 ROCHESTER INDUSTRIAL DR ROCHESTER HILLS, MI 48309	3685	Secured: Priority: Administrative: Unsecured: \$1,825.00 Total: \$1,825.00	05/01/2006	DELPHI CORPORATION (05-44481)
MERCURY MARINE 1939 PIONEER RD PO BOX 1939 FOND DU LAC, WI 54936	4851	Secured: Priority: Administrative: Unsecured: \$2,092.30 Total: \$2,092.30	05/05/2006	DELPHI CORPORATION (05-44481)
MERCURY WASTE SOLUTIONS 302 N RIVERFRONT DR MANKATO, MN 56001	547	Secured: Priority: Administrative: Unsecured: \$799.60 Total: \$799.60	11/14/2005	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
METRO WEIGHING AND AUTOMATION 7641 HOLLAND RD TAYLOR, MI 48180	5449	Secured: Priority: Administrative: Unsecured: \$1,178.00 Total: \$1,178.00	05/10/2006	DELPHI CORPORATION (05-44481)
MICHIGAN DEPARTMENT OF LABOR BUREAU OF CONSTRUCT CODE PO BOX 30255 LANSING, MI 48909	6661	Secured: Priority: Administrative: Unsecured: \$25.00 Total: \$25.00	05/23/2006	DELPHI CORPORATION (05-44481)
MICHIGAN DEPARTMENT OF LABOR BUREAU OF CONSTRUCT CODE PO BOX 30255 LANSING, MI 48909	6662	Secured: Priority: Administrative: Unsecured: \$25.00 Total: \$25.00	05/23/2006	DELPHI CORPORATION (05-44481)
MICHIGAN DEPT OF CONSUMER & IN MICHIGAN BUREAU OF CONSTR CODE PO BOX 30255 LANSING, MI 48909	6660	Secured: Priority: Administrative: Unsecured: \$25.00 Total: \$25.00	05/23/2006	DELPHI CORPORATION (05-44481)
MICHIGAN STATE OF BOX 30255 LANSING, MI 48909	6659	Secured: Priority: Administrative: Unsecured: \$25.00 Total: \$25.00	05/23/2006	DELPHI CORPORATION (05-44481)
MIDLAND RECYCLING 360 S MAIN ST SAND SPRINGS, OK 74063	2721	Secured: Priority: Administrative: Unsecured: \$400.00 Total: \$400.00	04/24/2006	DELPHI CORPORATION (05-44481)
MIDWAY INDUSTRIES PO BOX 303 UTICA, NY 13502	3311	Secured: Priority: \$1,662.52 Administrative: Unsecured: Total: \$1,662.52	04/28/2006	DELPHI CORPORATION (05-44481)
MIDWEST PAPER SPECIALTIES CO 5403 HWY 930 E FORT WAYNE, IN 46803	5337	Secured: Priority: Administrative: Unsecured: \$245.65 Total: \$245.65	05/08/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
MIDWEST RUBBER COMPANY FORMERLY KNOWN AS NEWCOR RUBBER AND PLASTIC INC MIDWEST RUBBER COMPANY 3525 RANGE LINE ROAD PO BOX 98 DECKERVILLE, MI 48427-0098	5512	Secured: Priority: Administrative: Unsecured: \$1,250.00 Total: \$1,250.00	05/10/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
MISSISSIPPI STATE TAX COMMISSION PO BOX 22808 JACKSON, MS 39225-2808	15541	Secured: Priority: \$15,723.54 Administrative: Unsecured: \$1,556.79 Total: \$17,280.33	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MONROE COMMUNITY COLLEGE BURSARS OFFICE PO BOX 92807 ROCHESTER, NY 14692-8907	3215	Secured: Priority: Administrative: Unsecured: \$380.00 Total: \$380.00	04/28/2006	DELPHI CORPORATION (05-44481)
MONROE RADIOLOGY PO BOX 79001 DEPT 1395 DETROIT, MI 48279	6712	Secured: Priority: Administrative: Unsecured: \$180.00 Total: \$180.00	05/23/2006	DELPHI CORPORATION (05-44481)
MONTGOMERY COUNTY TREASURER 451 W THIRD ST DAYTON, OH 45422-0476	8536	Secured: Priority: \$6,662,880.88 Administrative: Unsecured: Total: \$6,662,880.88	06/26/2006	DELPHI CORPORATION (05-44481)
MOTOMAN INC 805 LIBERTY LN W CARROLLTON, OH 45449	7230	Secured: Priority: Administrative: Unsecured: \$2,391.75 Total: \$2,391.75	05/31/2006	DELPHI CORPORATION (05-44481)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	615	Secured: Priority: Administrative: Unsecured: \$1,087.44 Total: \$1,087.44	11/16/2005	DELPHI CORPORATION (05-44481)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	609	Secured: Priority: Administrative: Unsecured: \$594.50 Total: \$594.50	11/16/2005	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	627	Secured: Priority: Administrative: Unsecured: \$71.26 Total: \$71.26	11/16/2005	DELPHI CORPORATION (05-44481)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	610	Secured: Priority: Administrative: Unsecured: \$825.06 Total: \$825.06	11/16/2005	DELPHI CORPORATION (05-44481)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	612	Secured: Priority: Administrative: Unsecured: \$1,483.29 Total: \$1,483.29	11/16/2005	DELPHI CORPORATION (05-44481)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	617	Secured: Priority: Administrative: Unsecured: \$398.05 Total: \$398.05	11/16/2005	DELPHI CORPORATION (05-44481)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	613	Secured: Priority: Administrative: Unsecured: \$39.30 Total: \$39.30	11/16/2005	DELPHI CORPORATION (05-44481)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	622	Secured: Priority: Administrative: Unsecured: \$41.22 Total: \$41.22	11/16/2005	DELPHI CORPORATION (05-44481)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	836	Secured: Priority: Administrative: Unsecured: \$6,534.94 Total: \$6,534.94	11/23/2005	DELPHI CORPORATION (05-44481)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	835	Secured: Priority: Administrative: Unsecured: \$22,448.21 Total: \$22,448.21	11/23/2005	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	611	Secured: Priority: Administrative: Unsecured: \$88.84 Total: \$88.84	11/16/2005	DELPHI CORPORATION (05-44481)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	614	Secured: Priority: Administrative: Unsecured: \$125.41 Total: \$125.41	11/16/2005	DELPHI CORPORATION (05-44481)
NASH ELMO INDUSTRIES LLC 9 TREFOIL DR TRUMBULL, CT 06611	3365	Secured: Priority: Administrative: Unsecured: \$20,700.00 Total: \$20,700.00	04/28/2006	DELPHI CORPORATION (05-44481)
NELSON JAY N INC NELSON TRANE 5335 HILL 23 DR FLINT, MI 48507-3906	4398	Secured: Priority: Administrative: Unsecured: \$1,800.00 Total: \$1,800.00	05/02/2006	DELPHI CORPORATION (05-44481)
NEUTRONIC STAMPING & PLATING 10550 LAWSON RIVER AVE FOUNTAIN VALLEY, CA 92708	2123	Secured: Priority: Administrative: Unsecured: \$792.50 Total: \$792.50	02/27/2006	SPECIALTY ELECTRONICS, INC (05-44539)
NEUXPOWER DIGITAL MARKETING STUDIO 400 HIGHGATE STUDIOS 53-79 HIGHGATE RD LONDON, NW5 1TL	8002	Secured: Priority: Administrative: Unsecured: \$104.55 Total: \$104.55	06/15/2006	DELPHI CORPORATION (05-44481)
NEW TECHNOLOGY INVESTMENTS INC DBA SCANONLINE PO BOX 2401 ALBEMARLE, NC 28002	5874	Secured: Priority: Administrative: Unsecured: \$2,975.16 Total: \$2,975.16	05/15/2006	DELPHI CORPORATION (05-44481)
NITTO MISSOURI ACQUISITION COR PERMACEL MISSOURI 8485 PROSPECT AVE KANSAS CITY, MO 64132	11280	Secured: Priority: Administrative: Unsecured: \$6,275.46 Total: \$6,275.46	07/27/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
NOLAN BATTERY COMPANY LLC 1405 KUEBEL ST HARAHAN, LA 70123	4244	Secured: Priority: Administrative: Unsecured: \$781.60 Total: \$781.60	05/01/2006	DELPHI CORPORATION (05-44481)
NORMA PRODUCTS US INC EFT 31132 CENTURY DR WIXOM, MI 48393	4310	Secured: Priority: Administrative: Unsecured: \$210.00 Total: \$210.00	05/01/2006	DELPHI CORPORATION (05-44481)
NORTHERN TOOL & EQUIPMENT CO I 2800 SOUTHCROSS DR BURNSVILLE, MN 55306	6090	Secured: Priority: Administrative: Unsecured: \$137.54 Total: \$137.54	05/16/2006	DELPHI CORPORATION (05-44481)
NORTHWESTERN UNIVERSITY DIVISION OF STUDENT FINANCE 619 CLARK ST EVANSTON, IL 60208	14823	Secured: Priority: Administrative: Unsecured: \$28,004.00 Total: \$28,004.00	07/31/2006	DELPHI CORPORATION (05-44481)
NY STATE THRUWAY AUTHORITY 200 SOUTHERN BLVD ALBANY, NY 12209	8440	Secured: Priority: Administrative: Unsecured: \$25.00 Total: \$25.00	06/23/2006	DELPHI CORPORATION (05-44481)
OFFICE DEPOT INC 2200 OLD GERMANTOWN RD DELRAY BEACH, FL 33445	5393	Secured: Priority: Administrative: Unsecured: \$61,798.63 Total: \$61,798.63	05/09/2006	DELPHI CORPORATION (05-44481)
OLIVER CHEMICAL CO INC EFT 2908 SPRING GROVE AVE CINCINNATI, OH 45225	7353	Secured: Priority: \$1,086.00 Administrative: Unsecured: Total: \$1,086.00	06/02/2006	DELPHI CORPORATION (05-44481)
OLYMPIC COATERS INC 354 HUMBERLINE DR ETOBICOKE, ON M9W 5S3 CANADA	74	Secured: Priority: Administrative: Unsecured: \$154,240.21 Total: \$154,240.21	10/21/2005	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PANKIN INTERNATIONAL LTD 1033 BEDFORD RD GROSSE POINTE PK, MI 48230	10442	Secured: Priority: \$248.63 Administrative: Unsecured: Total: \$248.63	07/24/2006	DELPHI TECHNOLOGIES, INC (05-44554)
PARK PLAZA RADIOLOGY PO BOX 2995 INDIANAPOLIS, IN 46206	15250	Secured: Priority: Administrative: Unsecured: \$122.00 Total: \$122.00	07/31/2006	DELPHI CORPORATION (05-44481)
PARK PLAZA RADIOLOGY PO BOX 2995 INDIANAPOLIS, IN 46206	6728	Secured: Priority: Administrative: Unsecured: \$167.00 Total: \$167.00	05/23/2006	DELPHI CORPORATION (05-44481)
PARK PLAZA RADIOLOGY PO BOX 2995 INDIANAPOLIS, IN 46206	15249	Secured: Priority: Administrative: Unsecured: \$69.00 Total: \$69.00	07/31/2006	DELPHI CORPORATION (05-44481)
PARKER MACHINERY MOVERS EQUIP 2024 HILLSIDE AVE INDIANAPOLIS, IN 46218	8165	Secured: Priority: Administrative: Unsecured: \$4,360.00 Total: \$4,360.00	06/19/2006	DELPHI CORPORATION (05-44481)
PCB PIEZOTRONICS 1000 CATHEDRAL PL 298 MAIN ST BUFFALO, NY 14202	2483	Secured: Priority: Administrative: Unsecured: \$1,720.15 Total: \$1,720.15	04/03/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
PENNGENGINEERING MOTION TECHNOLOGIES 343 GODSHALL DR HARLEYSVILLE, PA 19438	8231	Secured: Priority: \$840.30 Administrative: Unsecured: Total: \$840.30	06/19/2006	DELPHI CORPORATION (05-44481)
PENNSYLVANIA DEPARTMENT OF REVENUE PO BOX 280946 HARRISBURG, PA 17128-0946	2139	Secured: Priority: \$74,001.37 Administrative: Unsecured: \$5,731.68 Total: \$79,733.05	02/27/2006	ASPIRE, INC (05-44618)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PENNSYLVANIA DEPARTMENT OF REVENUE PO BOX 280946 HARRISBURG, PA 17128-0946	1365	Secured: Priority: \$25,221.31 Administrative: Unsecured: Total: \$25,221.31	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC (05-44632)
PHOENIX ANALYSIS & DESIGN TECHNOLOGIES 7755 S RESEARCH DR STE 110 TEMPE, AZ 85284-1803	548	Secured: Priority: Administrative: Unsecured: \$3,700.00 Total: \$3,700.00	11/14/2005	DELPHI CORPORATION (05-44481)
PLC DIRECT BY KOYO INC AUTOMATIONDIRECTCOM 3505 HUTCHINSON RD RMT CHG 8 1 00 LETTER KL CUMMING, GA 30040	3859	Secured: Priority: Administrative: Unsecured: \$234.74 Total: \$234.74	05/01/2006	DELPHI CORPORATION (05-44481)
POLYCRAFT PRODUCTS 5511 STATE ROUTE 128 CLEVES, OH 45002	6609	Secured: Priority: Administrative: Unsecured: \$510.00 Total: \$510.00	05/22/2006	DELPHI CORPORATION (05-44481)
PORTER ENGINEERED SYSTEMS OHIO 6225 COCHRAN RD SOLON, OH 44139-3307	5747	Secured: Priority: Administrative: Unsecured: \$976.98 Total: \$976.98	05/12/2006	DELPHI CORPORATION (05-44481)
POWELL COMPANY THE 3255 ST. JOHNS RD LIMA, OH 45004	6882	Secured: Priority: \$1,101.60 Administrative: Unsecured: Total: \$1,101.60	05/26/2006	DELPHI CORPORATION (05-44481)
POWER TOOLS AND ABRASIVES INC EF PO BOX 1301 NORTH TONAWANDA, NY 14120	3127	Secured: Priority: Administrative: Unsecured: \$702.84 Total: \$702.84	04/28/2006	DELPHI CORPORATION (05-44481)
PRATT AND WHITNEY MEASUREMENT 66 DOUGLAS ST BLOOMFIELD, CT 06002-361	5218	Secured: Priority: Administrative: Unsecured: \$1,132.33 Total: \$1,132.33	05/08/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PRAXAIR MRC EFT 1500 POLCO ST INDIANAPOLIS, IN 46224	8199	Secured: Priority: \$2,835.00 Administrative: Unsecured: Total: \$2,835.00	06/19/2006	DELPHI CORPORATION (05-44481)
PRO SEAL INC PRO SEAL SERVICE GROUP 35 W SILVERDOME INDUST PONTIAC, MI 48342	6617	Secured: Priority: Administrative: Unsecured: \$4,813.23 Total: \$4,813.23	05/22/2006	DELPHI CORPORATION (05-44481)
PRO TECH INDUSTRIES EFT 6079 BIRCH DR FLINT, MI 48507	4484	Secured: Priority: \$3,250.00 Administrative: Unsecured: Total: \$3,250.00	05/02/2006	DELPHI CORPORATION (05-44481)
PRODUCTIVE TOOL PRODUCTS INC 1075 HEADQUARTERS PK DR ST LOUIS, MO 63026	4229	Secured: Priority: Administrative: Unsecured: \$1,570.64 Total: \$1,570.64	05/01/2006	DELPHI CORPORATION (05-44481)
PROFESSIONAL PLANTSCAPING SERVICES A DIVISION OF PROFESSIONAL GROUNDS SERVICES LLC 23077 GREENFIELD RD STE 107 SOUTHFIELD, MI 48075	12208	Secured: Priority: Administrative: Unsecured: \$4,284.12 Total: \$4,284.12	07/28/2006	DELPHI CORPORATION (05-44481)
PROTECTION ONE PO BOX 740933 DALLAS, TX 75374	2146	Secured: Priority: Administrative: Unsecured: \$224.75 Total: \$224.75	02/28/2006	DELPHI CORPORATION (05-44481)
PVA TEPLA AMERICA INC 251 CORPORATE TER CORONA, CA 91719	8634	Secured: Priority: Administrative: Unsecured: \$3,342.25 Total: \$3,342.25	06/27/2006	DELPHI CORPORATION (05-44481)
PYRAMID LOGISTICS GROUP 925 INDUSTRIAL PARK RD BROOKHAVEN, MS 39601	1115	Secured: Priority: Administrative: Unsecured: \$906.23 Total: \$906.23	12/12/2005	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PYROTEK INCORPORATED 1285 CLAREMONT RD CARLISLE, PA 17013	11189	Secured: Priority: Administrative: Unsecured: \$72.00 Total: \$72.00	07/26/2006	DELPHI CORPORATION (05-44481)
QUALITY INSPECTION SERVICE INC 37 FRANKLIN ST STE 400 BUFFALO, NY 14202	4872	Secured: Priority: Administrative: Unsecured: \$2,280.00 Total: \$2,280.00	05/05/2006	DELPHI CORPORATION (05-44481)
R J GLASS 1212 MILL RD DUNCANSVILLE, PA 16635	1317	Secured: Priority: Administrative: Unsecured: \$15,299.02 Total: \$15,299.02	12/27/2005	DELPHI CORPORATION (05-44481)
RALPH MCELROY & ASSOCIATES LTD RALPH MCELROY TRANSLATION CO 910 WEST AVE AUSTIN, TX 78701	1712	Secured: Priority: Administrative: Unsecured: \$8,283.00 Total: \$8,283.00	01/30/2006	DELPHI CORPORATION (05-44481)
RANGER DISTRIBUTING INC 286 COMMERCE PK DR RIDGELAND, MS 39157	5096	Secured: Priority: Administrative: Unsecured: \$163.70 Total: \$163.70	05/08/2006	DELPHI CORPORATION (05-44481)
RANGER DISTRIBUTING INC ADDR 9 99 8008442100 286 COMMERCE PK DR RIDGELAND, MS 39157	5097	Secured: Priority: Administrative: Unsecured: \$1,353.90 Total: \$1,353.90	05/08/2006	DELPHI CORPORATION (05-44481)
RAYPLEX LIMITED EFT FMLY OSHAWA GLASS FIBRE PROD 341 DURHAM COURT OSHAWA, ON L1J 1W8 CANADA	5485	Secured: Priority: Administrative: Unsecured: \$2,658.95 Total: \$2,658.95	05/10/2006	DELPHI CORPORATION (05-44481)
RCO TECHNOLOGIES LLC 29250 CALAHAN ROSEVILLE, MI 48066-1849	10886	Secured: Priority: Administrative: Unsecured: \$1,686.00 Total: \$1,686.00	07/25/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
REAL REEL CORP THE SUS RAP 4010 SUBURBAN DR DANVILLE, VA 24540-001	7349	Secured: Priority: Administrative: Unsecured: \$219.47 Total: \$219.47	06/02/2006	DELPHI CORPORATION (05-44481)
REID SUPPLY COMPANY EFT PO BOX 179 MUSKEGON, MI 49443-0179	5701	Secured: Priority: Administrative: Unsecured: \$325.88 Total: \$325.88	05/12/2006	DELPHI CORPORATION (05-44481)
REID TOOL SUPPLY CO PO BOX 179 MUSKEGON, MI 49443	2955	Secured: Priority: Administrative: Unsecured: \$283.98 Total: \$283.98	04/27/2006	DELPHI CORPORATION (05-44481)
RELIABLE TIN SHOP INC 3825 5TH CT N BIRMINGHAM, AL 35222	8829	Secured: Priority: Administrative: Unsecured: \$359.17 Total: \$359.17	06/30/2006	DELPHI CORPORATION (05-44481)
ROBERTS WESLEYAN COLLEGE OFFICE OF STUDENTS ACCOUNTS 2301 WESTSIDE DR ROCHESTER, NY 14624-1997	5127	Secured: Priority: Administrative: Unsecured: \$1,488.00 Total: \$1,488.00	05/08/2006	DELPHI CORPORATION (05-44481)
ROBINSON SALT SUPPLY 1202 PINE KNOLL COURT MIAMISBURG, OH 45342	5107	Secured: Priority: Administrative: Unsecured: \$357.28 Total: \$357.28	05/08/2006	DELPHI CORPORATION (05-44481)
ROSE MOVING & STORAGE CO INC 10421 FORD RD DEARBORN, MI 48126	4457	Secured: Priority: Administrative: Unsecured: \$3,016.35 Total: \$3,016.35	05/02/2006	DELPHI CORPORATION (05-44481)
ROTO ROOTER SEWER DRAIN SVC 2549 STANLEY AVE DAYTON, OH 45404-2730	3775	Secured: Priority: Administrative: Unsecured: \$3,234.07 Total: \$3,234.07	05/01/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
SATELLINK COMMUNICATIONS INC 1100 NORTHMEADOW PKWY STE 100 ROSWELL, GA 30076	3804	Secured: Priority: Administrative: Unsecured: \$164.39 Total: \$164.39	05/01/2006	DELPHI CORPORATION (05-44481)
SCHENKER INC 965 NORFOLK SQ NORFOLK, VA 23502	715	Secured: Priority: Administrative: Unsecured: \$1,646.60 Total: \$1,646.60	11/21/2005	DELPHI CORPORATION (05-44481)
SEAHORSE TRANSPORT INC PO BOX 3767 BROWNSVILLE, TX 78523	32	Secured: Priority: Administrative: Unsecured: \$20,600.68 Total: \$20,600.68	10/17/2005	DELPHI CORPORATION (05-44481)
SHEFFCO INC N 27 W23310 ROUNDY DR PEWAUKEE, WI 53072	402	Secured: Priority: Administrative: Unsecured: \$1,000.00 Total: \$1,000.00	11/07/2005	DELPHI CORPORATION (05-44481)
SHERRY LABORATORIES OKLAHOMA PO BOX 569 DALEVILLE, IN 47334	5892	Secured: Priority: Administrative: Unsecured: \$754.00 Total: \$754.00	05/15/2006	DELPHI CORPORATION (05-44481)
SHERWIN WILLIAMS CO 11840 N 28TH DR STE 101 PHOENIX, AZ 85029	5564	Secured: Priority: Administrative: Unsecured: \$122.59 Total: \$122.59	05/10/2006	DELPHI CORPORATION (05-44481)
SHIN ETSU POLYMER AMERICA INC 5600 MOWRY SCHOOL RD STE 320 NEWARK, CA 94560	11595	Secured: Priority: Administrative: Unsecured: \$1,015.00 Total: \$1,015.00	07/27/2006	DELPHI CORPORATION (05-44481)
SHOOK & FLETCHER INSULATION CO INC PO BOX 380501 BIRMINGHAM, AL 35238	4186	Secured: Priority: Administrative: Unsecured: \$1,612.80 Total: \$1,612.80	05/01/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
SIERRA INSTRUMENTS INC 5 HARRIS COURT BLDG LM S K100 MONTEREY, CA 93940	2886	Secured: Priority: Administrative: Unsecured: \$2,166.30 Total: \$2,166.30	04/27/2006	DELPHI CORPORATION (05-44481)
SINGATRON ENT CO LTD 13925 MAGNOLIA AVE CHINO, CA 91710	3284	Secured: Priority: Administrative: Unsecured: \$150.00 Total: \$150.00	04/28/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
SK CHECK CASHING INC 874 HAMILTON ST SOMERSET, NJ 08873	7857	Secured: Priority: Administrative: Unsecured: \$541.49 Total: \$541.49	06/13/2006	DELPHI CORPORATION (05-44481)
SKYTEL CORP SKYTEL CORPORATION 500 CLINTON CENTER DR CLINTON, MS 39056	8449	Secured: Priority: Administrative: Unsecured: \$1,148.57 Total: \$1,148.57	06/23/2006	DELPHI CORPORATION (05-44481)
SOUTHWESTERN INDUSTRIAL CONTRACTORS AND RIGGING CONTROLLER SOUTHWESTERN INDUSTRIAL CONTRACTORS 7155 INDUSTRIAL AVE EL PASO, TX 79915	663	Secured: Priority: Administrative: Unsecured: \$350.00 Total: \$350.00	11/18/2005	DELPHI CORPORATION (05-44481)
SPEC TOOL CO 389 E DIVISION SPARTA, MI 49345-1334	8817	Secured: Priority: Administrative: Unsecured: \$81.50 Total: \$81.50	06/30/2006	DELPHI CORPORATION (05-44481)
ST JOSEPH WATER 2587 ROCKWELL DR BROWNSVILLE, TX 78521	5645	Secured: Priority: Administrative: Unsecured: \$126.33 Total: \$126.33	05/11/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
STATE FARM INSURANCE PO BOX 2371 BLOOMINGTON, IL 61702-2371	10828	Secured: Priority: Administrative: Unsecured: \$3,137.86 Total: \$3,137.86	07/25/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
STATE OF MICHIGAN C O MI DEPT OF CONSUMER AND INDS BUREAU OF CONSTRUCTION CODES PO BOX 30255 LANSING, MI 48909	6658	Secured: Priority: Administrative: Unsecured: \$25.00 Total: \$25.00	05/23/2006	DELPHI CORPORATION (05-44481)
STATE OF NEW JERSEY DEPARTMENT OF TREASURY PO BOX 245 TRENTON, NJ 08695-0245	12029	Secured: Priority: Administrative: \$1,320,678.63 Unsecured: Total: \$1,320,678.63	07/28/2006	DELPHI CORPORATION (05-44481)
STATE UNIVERSITY OF NEW YORK SUNY AT BUFFALO B 1 SQUARE HALL 3435 MAIN ST BUFFALO, NY 14214	9641	Secured: Priority: Administrative: Unsecured: \$1,950.00 Total: \$1,950.00	07/17/2006	DELPHI CORPORATION (05-44481)
STELWIRE LTD PO BOX 2030 HAMILTON, ON L8N 3T1 CANADA	2147	Secured: Priority: Administrative: Unsecured: \$4,045.68 Total: \$4,045.68	02/28/2006	DELPHI CORPORATION (05-44481)
STEVE FARMER 10995 PKLAND CT FISHERS, IN 46038	2948	Secured: Priority: Administrative: Unsecured: \$300.00 Total: \$300.00	04/27/2006	DELPHI CORPORATION (05-44481)
STONEHILL INSTITUTIONAL PARTNERS LP 885 THIRD AVE 30TH FL NEW YORK, NY 10022	15207	Secured: Priority: Administrative: Unsecured: \$2,800.00 Total: \$2,800.00	07/31/2006	DELPHI CORPORATION (05-44481)
STRATIX 30 TECHNOLOGY PKWY S STE 500 NORCROSS, GA 30092	6888	Secured: Priority: \$605.71 Administrative: Unsecured: Total: \$605.71	05/26/2006	DELPHI CORPORATION (05-44481)
STREM CHEMICALS INC 7 MULLIKEN WAY DEXTER INDUSTRIAL PK NEWBURYPORT, MA 01950-4098	3962	Secured: Priority: Administrative: Unsecured: \$121.00 Total: \$121.00	05/01/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
SUPERIOR DIE SET CORP 900 W DREXEL AVE OAK CREEK, WI 53154	1467	Secured: Priority: Administrative: Unsecured: \$82.45 Total: \$82.45	01/09/2006	DELPHI CORPORATION (05-44481)
SWH ENTERPRISES INC SUPER WAREHOUSE 739 DESIGN CT STE 500 CHULA VISTA, CA 91911	2052	Secured: Priority: Administrative: Unsecured: \$342.99 Total: \$342.99	02/17/2006	DELPHI CORPORATION (05-44481)
SYSTEMS & ENGINEERING PC 200 JOHN JAMES AUDUBON PKWY STE 204 AMHERST, NY 14228	8381	Secured: Priority: Administrative: Unsecured: \$2,780.00 Total: \$2,780.00	06/22/2006	DELPHI CORPORATION (05-44481)
T & T MACHINE SHOP INC 444 EVERGREEN RD FITZGERALD, GA 31750	3870	Secured: Priority: Administrative: Unsecured: \$1,980.00 Total: \$1,980.00	05/01/2006	DELPHI CORPORATION (05-44481)
T AND A INDUSTRIAL 12550 ROBIN LN PO BOX 1330 BROOKFIELD, WI 53005	4396	Secured: Priority: Administrative: Unsecured: \$328.11 Total: \$328.11	05/02/2006	DELPHI CORPORATION (05-44481)
T MOBILE WIRELESS PO BOX 3410 BELLEVUE, WA 98015	1737	Secured: Priority: Administrative: Unsecured: \$7,999.61 Total: \$7,999.61	01/31/2006	DELPHI CORPORATION (05-44481)
TANNER INDUSTRIES INC EFT 735 DAVISVILLE RD 3RD FL SOUTHAMPTON, PA 18966	15242	Secured: Priority: Administrative: Unsecured: \$1,749.22 Total: \$1,749.22	07/31/2006	DELPHI CORPORATION (05-44481)
TARGET CONTAINER DBA PRATT INDUSTRIES 1800 C SARASOTA BUSINESS PARK CONYERS, GA 30013	554	Secured: Priority: Administrative: Unsecured: \$6,636.09 Total: \$6,636.09	11/14/2005	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
TAYLOR CONTROLS INC 10529 BLUE STAR HWY PO BOX 362 S HAVEN, MI 49090	3106	Secured: Priority: Administrative: Unsecured: \$307.84 Total: \$307.84	04/28/2006	DELPHI CORPORATION (05-44481)
TAYLOR KENNETH W DBA TAYLOR MEYER ASSOCIATES LL 2332 BRYANT AVE EVANSTON, IL 60201-2605	4940	Secured: Priority: Administrative: Unsecured: \$1,001.02 Total: \$1,001.02	05/05/2006	DELPHI CORPORATION (05-44481)
TEC HACKETT INC PO BOX 8830 FORT WAYNE, IN 46898	6495	Secured: Priority: Administrative: Unsecured: \$1,949.40 Total: \$1,949.40	05/22/2006	DELPHI CORPORATION (05-44481)
TECHNICAL MAINTENANCE INC PO BOX 965 OAKWOOD, GA 30566	6555	Secured: Priority: Administrative: Unsecured: \$2,775.00 Total: \$2,775.00	05/22/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TECHNICO INC EFT 766 NORTH RIVER RD NW WARREN, OH 44483	8158	Secured: Priority: Administrative: Unsecured: \$628.00 Total: \$628.00	06/19/2006	DELPHI CORPORATION (05-44481)
TENATRONICS LTD EFT STERLING MANUFACTURING CO 3500 CARNEGIE AVE CLEVELAND, OH 44115	4934	Secured: Priority: Administrative: Unsecured: \$218,336.17 Total: \$218,336.17	05/05/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TEXTRON FINANCIAL CORPORATION ATTN LEONARD LACAGNIN 11575 GREAT OAKS WAY STE 210 ALPHARETTA, GA 30022	12956	Secured: Priority: Administrative: Unsecured: \$288,679.23 Total: \$288,679.23	07/28/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
THE ERASER CO INC PO BOX 4961 SYRACUSE, NY 13221	1326	Secured: Priority: Administrative: Unsecured: \$305.00 Total: \$305.00	12/27/2005	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
THE WORTH COMPANY PO BOX 88 214 SHERMAN AVE STEVENS POINT, WI 54481	3508	Secured: Priority: Administrative: Unsecured: \$3,361.50 Total: \$3,361.50	05/01/2006	DELPHI CORPORATION (05-44481)
THERMO NESLAB INSTRUMENTS INC CREDIT DEPT 25 NIMBLE HILL RD NEWINGTON, OH 03801	9692	Secured: Priority: \$583.12 Administrative: Unsecured: \$174.00 Total: \$757.12	07/17/2006	DELPHI CORPORATION (05-44481)
THERMOTRON INDUSTRIES DIV VENTUREDYNE LTD 291 KOLLEN PARK DR HOLLAND, MI 49423	857	Secured: Priority: Administrative: Unsecured: \$4,270.00 Total: \$4,270.00	11/28/2005	DELPHI CORPORATION (05-44481)
THERMOTRON INDUSTRIES DIV VENTUREDYNE LTD 291 KOLLEN PARK DR HOLLAND, MI 49423	856	Secured: Priority: Administrative: Unsecured: \$3,538.00 Total: \$3,538.00	11/28/2005	DELPHI CORPORATION (05-44481)
THORN GERSHON TYMANN AND BONANNI LLP 5 WEMBLEY CT NEW KARNER RD PO BOX 15054 ALBANY, NY 12212	9838	Secured: Priority: Administrative: Unsecured: \$2,443.26 Total: \$2,443.26	07/18/2006	DELPHI CORPORATION (05-44481)
TRAFFIC TECH INC 6665 COTE DE LIESSE MONTREAL QUE, H4T 1Z5 CANADA	464	Secured: Priority: Administrative: Unsecured: \$1,500.00 Total: \$1,500.00	11/09/2005	DELPHI CORPORATION (05-44481)
TRANS4 LOGISTICS 297 RUTHERFORD RD S BRAMPTON, ON L6W 3J8 CANADA	877	Secured: Priority: Administrative: Unsecured: \$1,200.00 Total: \$1,200.00	11/28/2005	DELPHI CORPORATION (05-44481)
TREVARROW HARDWARE & PLUMBING 97 WEST LONG LAKE RD TROY, MI 48098	8992	Secured: Priority: Administrative: Unsecured: \$322.16 Total: \$322.16	07/05/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
TRI CITY INDUSTRIAL POWER INC REMOVE EFT 5 20 NAME CHG PO BOX 576 W CARROLLTON, OH 45449	7454	Secured: Priority: Administrative: Unsecured: \$90.00 Total: \$90.00	06/05/2006	DELPHI CORPORATION (05-44481)
TRS INC 6330 SILVER STAR RD ORLANDO, FL 32818-3119	6904	Secured: Priority: Administrative: Unsecured: \$248.00 Total: \$248.00	05/26/2006	DELPHI CORPORATION (05-44481)
TRUMBLE COUNTY TREASURER 160 HIGH ST NW WARREN, OH 44481	9209	Secured: Priority: \$137,137.62 Administrative: Unsecured: Total: \$137,137.62	07/10/2006	DELPHI CORPORATION (05-44481)
TT ELECTORNICS OPTEK TECHNOLOGY ROBINSON BRADSHAW & HINSON P A 101 N TRYON ST STE 1900 CHARLOTTE, NC 28246	9038	Secured: Priority: Administrative: Unsecured: \$3,726.93 Total: \$3,726.93	07/05/2006	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
UNDERWOOD FIRE EQUIPMENT INC PO BOX 43 NOVI, MI 48376	9664	Secured: Priority: Administrative: Unsecured: \$2,842.56 Total: \$2,842.56	07/17/2006	DELPHI CORPORATION (05-44481)
UNDERWOODS TOWING INC 2260 S TOD AVE WARREN, OH 44485	3960	Secured: Priority: Administrative: Unsecured: \$65.00 Total: \$65.00	05/01/2006	DELPHI CORPORATION (05-44481)
UNITED STATES PLASTIC CORP 1390 NEUBRECHT RD LIMA, OH 45801	4215	Secured: Priority: Administrative: Unsecured: \$447.06 Total: \$447.06	05/01/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
UNITED WAY OF CLINTON CTY 31 WEST MAIN ST WILMINGTON, OH 45177	7490	Secured: Priority: Administrative: Unsecured: \$52.00 Total: \$52.00	06/05/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
UNIVAR USA INC PO BOX 34325 SEATTLE, WA 98124-1325	1350	Secured: Priority: Administrative: Unsecured: \$1,436.62 Total: \$1,436.62	12/28/2005	DELPHI CORPORATION (05-44481)
UNIVERSAL CONSERVATION LLC PO BOX 637 WHARTON, NJ 07885	3110	Secured: Priority: Administrative: Unsecured: \$417.40 Total: \$417.40	04/28/2006	DELPHI CORPORATION (05-44481)
UNIVERSITY OF WISCONSIN PARKSIDE BOARD OF REGENTS OF THE UNIVERSITY 1860 VAN HISE HALL 1220 LINDEN DR MADISON, WI 53706-1559	9168	Secured: Priority: Administrative: Unsecured: \$912.75 Total: \$912.75	07/10/2006	DELPHI CORPORATION (05-44481)
UPTMOR MATTHEW 6361 LEUEN SAGINAW, MI 48604	13587	Secured: Priority: Administrative: Unsecured: \$3,400.00 Total: \$3,400.00	07/31/2006	DELPHI CORPORATION (05-44481)
USA MOBILITY INC METROCALL 890 E HEINBERG STREET PENSACOLA, FL 32502	7169	Secured: Priority: Administrative: Unsecured: \$3.73 Total: \$3.73	05/31/2006	DELPHI CORPORATION (05-44481)
UTI CORP UTITEC DIV 169 CALLENDER RD WATERTOWN, CT 06795-162	8485	Secured: Priority: Administrative: Unsecured: \$19,281.55 Total: \$19,281.55	06/26/2006	DELPHI CORPORATION (05-44481)
VALLEY SOLVENTS AND CHEMICALS PO BOX 18 COMBES, TX 78535	5294	Secured: Priority: Administrative: Unsecured: \$1,355.20 Total: \$1,355.20	05/08/2006	DELPHI CORPORATION (05-44481)
VIBROMATIC CO INC 1301 S 6TH ST NOBLESVILLE, IN 46060	4218	Secured: Priority: Administrative: Unsecured: \$360.00 Total: \$360.00	05/01/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
VISUAL PRODUCTIONS INC 24050 NORTHWESTERN HWY SOUTHFIELD, MI 48075	4213	Secured: Priority: Administrative: Unsecured: \$4,049.27 Total: \$4,049.27	05/01/2006	DELPHI CORPORATION (05-44481)
VORTEX TECHNOLOGY INC PO BOX 1030 AKRON, OH 44309-1030	15355	Secured: Priority: Administrative: Unsecured: \$372.00 Total: \$372.00	07/31/2006	DELPHI CORPORATION (05-44481)
VWR SCIENTIFIC PO BOX 640169 PITTSBURGH, PA 15264-0169	8245	Secured: Priority: Administrative: Unsecured: \$4,547.40 Total: \$4,547.40	06/20/2006	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION (05-44511)
W KINTZ PLASTICS INC 1 CAVERNS RD HOWES CAVE, NY 12092	4886	Secured: Priority: Administrative: Unsecured: \$631.70 Total: \$631.70	05/05/2006	DELPHI CORPORATION (05-44481)
WALLOVER OIL HAMILTON INC 21845 DRAKE RD STONGSVILLE, OH 44149	2396	Secured: Priority: Administrative: Unsecured: \$19,677.00 Total: \$19,677.00	03/24/2006	DELPHI CORPORATION (05-44481)
WALLOVER OIL HAMILTON INC 21845 DRAKE RD STONGSVILLE, OH 44149	2397	Secured: Priority: Administrative: Unsecured: \$5,382.70 Total: \$5,382.70	03/24/2006	DELPHI CORPORATION (05-44481)
WALLOVER OIL HAMILTON INC 21845 DRAKE RD STONGSVILLE, OH 44149	2398	Secured: Priority: Administrative: Unsecured: \$5,454.90 Total: \$5,454.90	03/24/2006	DELPHI CORPORATION (05-44481)
WALLOVER OIL HAMILTON INC 21845 DRAKE RD STONGSVILLE, OH 44149	2399	Secured: Priority: Administrative: Unsecured: \$8,265.75 Total: \$8,265.75	03/24/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
WALTER GRINDERS INC EFT PO BOX 223061 PITTSBURGH, PA 15251-3061	4423	Secured: Priority: Administrative: Unsecured: \$1,530.00 Total: \$1,530.00	05/02/2006	DELPHI CORPORATION (05-44481)
WAREHOUSE EQUIPMENT PRODUCTS 21 S JEFFERSON ST PO BOX 119 MINSTER, OH 45865	7057	Secured: Priority: Administrative: Unsecured: \$1,203.75 Total: \$1,203.75	05/30/2006	DELPHI CORPORATION (05-44481)
WARREN FIRE EQUIPMENT INC 6880 TOD AVE WARREN, OH 44481-8628	3391	Secured: Priority: Administrative: Unsecured: \$1,380.40 Total: \$1,380.40	04/28/2006	DELPHI CORPORATION (05-44481)
WASHINGTON MILLS ELECTRO MIN CORP PO BOX 423 NIAGARA FALLS, NY 14302	5495	Secured: Priority: Administrative: Unsecured: \$1,584.00 Total: \$1,584.00	05/10/2006	DELPHI CORPORATION (05-44481)
WASHINGTON PATENT SERVICES INC ADD CHNG LTR MW 593189362 THE OFFICE COMPLEX OF PASADENA 933 OLEANDER WAY SOUTH STE 3 SOUTH PASADENA, FL 33707	5467	Secured: Priority: Administrative: Unsecured: \$436.00 Total: \$436.00	05/10/2006	DELPHI CORPORATION (05-44481)
WAYNES INDUSTRIAL SERVICE 1409 AVE H EAST GRAND PRAIRIE, TX 75050	7209	Secured: Priority: Administrative: Unsecured: \$233.50 Total: \$233.50	05/31/2006	DELPHI CORPORATION (05-44481)
WEILER WELDING COMPANY INC 324 E SECOND ST DAYTON, OH 45402-172	3924	Secured: Priority: Administrative: Unsecured: \$4,724.12 Total: \$4,724.12	05/01/2006	DELPHI CORPORATION (05-44481)
WEINGARTEN REALTY INVESTORS 2660 CITADEL PLAZA DR HOUSTON, TX 77008	10281	Secured: Priority: Administrative: Unsecured: \$151.06 Total: \$151.06	07/24/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
WESTLAND CORPORATION EFT 1735 S MAIZE RD WICHITA, KS 67209	5824	Secured: Priority: Administrative: Unsecured: \$1,000.00 Total: \$1,000.00	05/15/2006	DELPHI CORPORATION (05-44481)
WESTON DARVIN L DBA EXPORTALERT 224 W MAPLE AVE EL SEGUNDO, CA 90245	3147	Secured: Priority: Administrative: Unsecured: \$75.00 Total: \$75.00	04/28/2006	DELPHI CORPORATION (05-44481)
WHITESIDE COMMUNICATION MANAGEMENT 1938 BURDETTE FERNDAL, MI 48220	1767	Secured: Priority: Administrative: Unsecured: \$2,940.00 Total: \$2,940.00	02/03/2006	DELPHI CORPORATION (05-44481)
WHITESIDE COMMUNICATION MANAGEMENT 1938 BURDETTE FERNDAL, MI 48220	1766	Secured: Priority: Administrative: Unsecured: \$1,760.00 Total: \$1,760.00	02/03/2006	DELPHI CORPORATION (05-44481)
WILLIAMS SCOTSMAN INC 8211 TOWN CTR DR BALTIMORE, MD 21236	2200	Secured: Priority: Administrative: Unsecured: \$878.90 Total: \$878.90	03/06/2006	DELPHI CORPORATION (05-44481)
WINTERS M L CO 8467 E LOCH LOMAND PICO RIVERA, CA 90660-2508	2728	Secured: Priority: Administrative: Unsecured: \$242.67 Total: \$242.67	04/24/2006	DELPHI CORPORATION (05-44481)
WOOD PRODUCTS MFG & RECYCLING 920 E COLLINS EATON, CO 80615	15275	Secured: Priority: Administrative: Unsecured: \$490.00 Total: \$490.00	07/31/2006	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
WOODPECKER INDUSTRIES 242 MCBRIDE PK DR HARBOR SPRINGS, MI 49740	4622	Secured: Priority: Administrative: Unsecured: \$1,220.00 Total: \$1,220.00	05/04/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ZIEGLER BOLT AND NUT HOUSE PO BOX 80369 CANTON, OH 44708-0369	6067	Secured: Priority: Administrative: Unsecured: \$3,546.65 Total: \$3,546.65	05/16/2006	DELPHI CORPORATION (05-44481)

Total: 361 \$10,249,083.41